

Vijay Apoorva & Co.

Chartered Accountants

Mahuwabag, Opposite Bank Of Baroda, Ghazipur(U.P)

Email:

Tel : 0548-2226234, Mob: 9838844860

AUDIT REPORT

FORM NO. 10B

Audit Report under section 12A (b) of the Income Tax Act, 1961, In the case of charitable or religious trust or institutions

We have examined the Balance Sheet of **JAN GRAMIN VIKAS SANSTHAN, JAKHANIYA, DISTRICT: GHAZIPUR (U.P.)** as at 31st March 2017 and the Income & Expenditure account for the Year Ended 31st March 2017 which is agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit .In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/ institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the our information, and according to information given to us, said accounts give a true and fair view –

(I) in the case of the Balance Sheet, of the state of affair of the above mentioned trust/institution as at 31st March, 2017, and

(II) in the case of the Income & Expenditure Account, of the surplus or deficit of its accounting year ended 31st March, 2017.

The prescribed particulars are annexed hereto.

Date : 18.07.2017

Place: Varanasi

FOR VIJAY APOORVA & CO.
(CHARTERED ACCOUNTANTS)



(VIJAY KUMAR SINGH
PARTNER
Membership No.: 502334

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ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

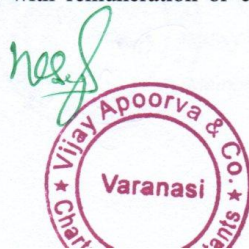
- 1- Amount of the previous year applied to charitable or religious purposes in India during that year
- 26,86,530.00**
- 2- Whether the trust/ institution has the option under clause (2) of the explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year
- NO
- 3- Amount of income accumulated *or set apart/finally set apart* for application to charitable or religious purposes, to the extent it does not exceed 25% of the income derived from property held under trust *Wholly/in part only* for such purposes.
- NIL
- 4- Amount of income eligible for exemption under section 11(1) (Give details)
- 5- Amount of income , in addition to the amount referred to in item 3 above , accumulated or set apart for the specified purposes under section 11(2)
- NIL
- 6- Whether the amount of income mentioned item 5 above as been invested or deposited in the manner laid down in section 11 (2)(b)? If so, the details thereof
-
- 7- Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof
- NOT APPLICABLE
- NO



- 8- Whether , during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- NO
- (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NO
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii) ,or NO
- (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart , or in the expiry thereof ? If so, the details thereof NO

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust was lent ,or continues to be lent , in the previous year to any person referred to in section 13 (3) (hereinafter to in this Annexure as such person)? If so, give details of the amount , rate of interest charged and the nature of security , if any NO
2. Whether any land, building or other property of the trust was made, or continued to be made, available for the used of any such person during the previous year? If so , give details of the property and the amount of rent or compensation charged , if any NO
3. Whether any payment was made to any such person during the previous year by way salary, allowance or otherwise? If so, give details NO
4. Whether the services of the trust were made the previous year? If so , give details thereof together with remuneration or compensation received , if any NO



5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid. NO
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received. NO
- a. Whether any income or property of the trust was derived during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
7. Whether the income or property of the trust was used or applied during the year for the benefit of any such person in any other manner? If so, give details. NO

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR /S IN CONCERN IN WHICH PERSONS REFERRED TO SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and Address of the concern	Whether the concern is a company number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in column (4) exceeded 5% of the Capital of the concern during the previous year? (Say Yes or No)
	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE
	TOTAL				

Date: 18.07.2017
Place: Varanasi

FOR VIJAY APOORVA & CO.
(CHARTERED ACCOUNTANTS)

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(VIJAY KUMAR SINGH)
Partner.
Membership No. 502334



JAN GRAMIN VIKAS SANSTHAN
 JAKHANIYA, DISTRICT: GHAZIPUR (U.P.)
BALANCE SHEET AS ON 31ST MARCH, 2017

LIABILITIES	Amount	Amount
	Rs.	Rs.
CAPITAL FUND		
Opening Bal.	348,251.19	
Add : Capital Grant	30,000.00	
Less: Deficit	(18,503.00)	
		359,748.19
LOAN FUND		
Loan from Members & others		58,000.00
CURRENT LIABILITIES		
Outstanding Expenses (BFTW Project)	202,956.00	
Unspent Grant (CHP)	545,000.00	
		747,956.00
Total		1,165,704.19
FIXED ASSETS		
(As certified by the Management and as per Annexure -I)		
Gross Block	235,387.19	
Add: Addition During the year	131,350.00	
	366,737.19	
Less Depreciation for the year	66,437.00	
		300,300.19
INVESTMENT		
Fixed Deposit		
Opening Bal.	365,000.00	
Add : Addition during year	180,000.00	
		545,000.00
CURRENT ASSETS		
Cash -in- Hand	4,627.00	
Cash at Bank with		
FCRA Bank Balance UBI 136480	1,571.00	
Non-FCRA Bank Balance UBI 122862	50,940.00	
Non-FCRA Bank Balance UBI General	32.00	
		57,170.00
Other Current Assets		
TDS (Assessment Year 2017-18)	3,896.00	
TDS (Assessment Year 2016-17)	1,029.00	
Grant Receivables (For BFTW Project)	258,309.00	
		263,234.00
Total		1,165,704.19

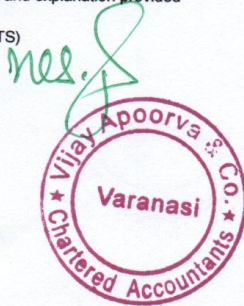
Date: 18.07.2017

Place: Ghazipur

As per records produced, voucher shown and explanation provided
 For VIJAY APOORVA & CO.

(CHARTERED ACCOUNTANTS)

(VIJAY KUMAR SINGH)
 Partner.



Manager



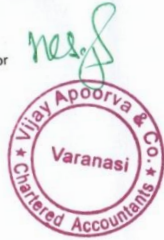
JAN GRAMIN VIKAS SANSTHAN

JAKHANIYA, DISTRICT: GHAZIPUR (U.P.)

Annexure -I Fixed Assets Details as on 31st March 2017

Name of Fixed Assets	Depriciation Rate	Opening WDV	Addition during the year			Deduction during the year	Total Depreciation During the year	Closing WDV
			Less than six Months	After six Months	Total			
Furniture & Fixture	10%	50,800.00	-	-	28,150.00	-	5,080.00	45,720.00
Office Equipment	15%	7,131.93	28,150.00	-	55,600.00	-	3,181.00	32,100.93
Training Equipments	15%	22,528.05	-	16,000.00	16,000.00	-	11,719.00	66,409.05
Vehicles	15%	101,560.86	-	17,600.00	-	-	17,634.00	99,926.86
Computer etc.	60%	29,861.71	17,600.00	-	14,000.00	-	23,197.00	24,264.71
Inverter & Batteries	15%	23,504.64	-	14,000.00	-	-	5,626.00	31,878.64
TOTAL		235,387.19	45,750.00	85,600.00	131,350.00	-	66,437.00	300,300.19

Auditor



Manager



JAN GRAMIN VIKAS SANSTHAN
JAKHANIYA, DISTRICT: GHAZIPUR (U.P.)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2017

PARTICULARS	AMOUNT	AMOUNT
INCOME	Rs.	Rs.
Membership Fees		6,250.00
Donation Received		217,393.00
Contribution from GVS-Ghaziapur		8,500.00
Grant Recognised/Received		
Jamsetji Tata Trust, Mumbai	1,256,081.00	
CASA ,Lucknow	926,919.00	2,183,000.00
Bank Interest		
Interest from S.B A/c (For BFTW Project)	2,789.00	
Interest from F.D (For CHP Project)	40,855.00	43,644.00
Excess of Expenditure Over Income		18,503.00
Total		2,477,290.00
ADMINISTRATIVE COST		
Salary & Honorarium	36,000.00	
Travelling & Conveyance	8,600.00	
Rent	18,000.00	
Audit & Certification	5,000.00	
Others Administrative Exps.	10,275.00	77,875.00
PROGRAMME COST		
Community Health Prog.(CHP Prog.)-JJTT	1,293,040.00	
Rights of Dalit and Marginalised Community- (For BFTW Project)	929,708.00	
Panchayat Member Exposer	26,545.00	
Environmental Awareness Programme	10,250.00	
SHG Empowerment Programme	24,500.00	
Skill Development Programme	6,570.00	
Women Empowerment	12,840.00	
Agricultural Rural Development Prog	25,230.00	
Education Awareness Prog.	4,295.00	2,332,978.00
Depreciation on Fixed Assets		66,437.00
TOTAL		2,477,290.00

Date:18.07.2017

Place: Ghazipur

As per records produced, voucher shown and explanation provided
For VIJAY APOORVA & CO.

(CHARTERED ACCOUNTANTS)

(VIJAY KUMAR SINGH)
Partner.

Uma
Manager



JAN GRAMIN VIKAS SANSTHAN
JAKHANIYA, DISTRICT: GHAZIPUR (U.P.)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2017

PARTICULARS	AMOUNT	AMOUNT
RECEIPT	Rs.	Rs.
Opening Balance		121,995.00
Membership Fees		6,250.00
Contribution from GVS-Ghazipur		8,500.00
Donation Received		217,393.00
Grant Receipt		
Jamsetji Tata Trust, Mumbai (Received)	1,437,000.00	
BFTW -Berlin	667,133.00	
CASA ,Lucknow Previous Year 2015-16	53,976.00	2,158,109.00
Capital Grant Receipt		
Jamsetji Tata Trust, Mumbai (Received)	30,000.00	30,000.00
Loan Receipt		
Loan from Members & others	58,000.00	58,000.00
Bank Interest		
Interest from S.B A/c(For BFTW Project)	2,789.00	
Interest from F.D (For CHP Project)	36,959.00	39,748.00
Total		2,639,995.00
PAYMENT		
ADMINISTRATIVE COST		
Salary & Honorarium	36,000.00	
Travelling & Conveyance	8,600.00	
Rent	18,000.00	
Audit & Certification	5,000.00	
Others Administrative Exps.	10,275.00	77,875.00
PROGRAMME COST		
Community Health Prog.(CHP Jamsetji Tata Trust Prog.)	1,293,040.00	
Rights of Dalit and Marginalised Community - BFTW Prog.	726,752.00	
Panchyat Empowerment Programme	26,545.00	
Environmental Awareness Programme	10,250.00	
SHG Empowerment Programme	24,500.00	
Skill Development Programme	6,570.00	
Women Empowerment	12,840.00	
Agricultural Rural Development Prog	25,230.00	
Education Awareness Prog.	4,295.00	2,130,022.00
Investment/Auto sweep in Fixed Deposits		180,000.00
Purchase of Fixed Assets For CHP project		30,000.00
Purchase of Fixed Assets for General Purpose		101,350.00
Payment of Outstanding Expenses		9,602.00
Repayment of Loans from Members & others for CASA Project		53,976.00
Cash & Bank Balance		57,170.00
TOTAL		2,639,995.00

Date: 18.07.2017

Place: Ghazipur

As per records produced, voucher shown and explanation provided
For VIJAY APOORVA & CO.

(CHARTERED ACCOUNTANTS)

(VIJAY KUMAR SINGH)
Partner.

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Manager

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